



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 125 EAST ELM STREET
RIVER FALLS, WI 54022

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY**Utility Address:** 125 EAST ELM STREET
RIVER FALLS, WI 54022**When was utility organized?** 1/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR CARL H. GAULKE**Title:** GENERAL MANAGER**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0906**Fax Number:** (715) 425 - 7217**E-mail Address:** cgaulk@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: JAMES DIECK**Title:** COMMISSION PRESIDENT**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0906**Fax Number:** (715) 425 - 7217**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. TOM UNKE**Title:****Office Address:** VIRCHOW, KRUASE AND COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7389

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/3/2003**Period covered by most recent audit:** 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: CARRIE FISHER**Title:** OFFICE MANAGER**Office Address:**

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906**Fax Number:** (715) 425 - 7217**E-mail Address:** cfisher@wppisys.org

Name: MARK FREEBORN**Title:** ELECTRIC GENERATION AND DISTRIBUTION ENGINEER**Office Address:**

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906**Fax Number:** (715) 425 - 7217**E-mail Address:** mfreeborn@wppisys.org

Name: MR CARL GAULKE**Title:** GENERAL MANAGER**Office Address:**

125 EAST ELM STREET

RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906**Fax Number:** (715) 425 - 7217**E-mail Address:** cgaulke@wppisys.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DON GUTTING**Title:** WWTP SUPERINTENDENT**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0906 EXT**Fax Number:** (715) 425 - 7217**E-mail Address:**

Name: MR MIKE BRANIGAN**Title:** WATER WORKS SUPERINTENDENT**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0906

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION**Fax Number:** (715) 425 - 7217

Names of members of utility commission/committee:MR WAYNE BEEBE, COMPTROLLER
MR JAMES DIECK, PRESIDENT
MR GRANT HANSON, SECRETARY
MR MICHAEL STIFTER
MR ROBERT SWANSON
MR BRUCE TOKHEIM, VICE PRESIDENT
MR MICHAEL WOOLSEY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,797,865	8,819,654	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,026,057	6,889,479	2
Depreciation Expense (403)	894,662	852,584	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	601,253	584,945	5
Total Operating Expenses	8,521,972	8,327,008	
Net Operating Income	1,275,893	492,646	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,275,893	492,646	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	98,715	123,265	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	98,715	123,265	
Total Income	1,374,608	615,911	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	172	1,415	13
Total Miscellaneous Income Deductions	172	1,415	
Income Before Interest Charges	1,374,436	614,496	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	274,625	281,573	14
Amortization of Debt Discount and Expense (428)	12,822	13,048	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	771	868	18
Interest Charged to Construction--Cr. (432)	11,989	0	19
Total Interest Charges	276,229	295,489	
Net Income	1,098,207	319,007	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,231,449	10,912,442	20
Balance Transferred from Income (433)	1,098,207	319,007	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	12,329,656	11,231,449	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS AND SPECIAL FUNDS	98,715	5
Total (Acct. 419):	98,715	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW SPECIAL ASSESSMENTS	172	8
Total (Acct. 426):	172	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,114,922	8,682,943	0	0	9,797,865	1
Less: interdepartmental sales	1,265	0	0	0	1,265	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0			0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	1,113,657	8,682,943	0	0	9,796,600	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	299,565		299,565	1
Electric operating expenses	840,851		840,851	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	16,856		16,856	8
Electric utility plant accounts	117,975		117,975	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	672		672	13
Accum. prov. for depreciation of electric plant	3,991		3,991	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,279,910	0	1,279,910	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	31,947,339	29,657,494	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,096,496	9,339,889	2
Net Utility Plant	21,850,843	20,317,605	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,850,843	20,317,605	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	802,668	863,797	7
Other Investments (124)	9,137	0	8
Special Funds (125-128)	3,480,179	476,674	9
Total Other Property and Investments	4,291,984	1,340,471	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	750,814	477,860	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,067,083	1,062,174	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	826,449	737,475	15
Other Accounts Receivable (143)	212,830	34,715	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,733	1,957	18
Materials and Supplies (151-163)	286,556	352,809	19
Prepayments (165)	58,190	50,915	20
Interest and Dividends Receivable (171)	4,400	5,955	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,215,305	2,724,110	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	168,535	96,106	24
Other Deferred Debits (182-186)	16,240	16,240	25
Total Deferred Debits	184,775	112,346	
Total Assets and Other Debits	29,542,907	24,494,532	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	300,000	300,000	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	12,329,656	11,231,449	28
Total Proprietary Capital	12,629,656	11,531,449	
LONG-TERM DEBT			
Bonds (221-222)	7,907,979	5,026,317	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	414,270	552,761	31
Total Long-Term Debt	8,322,249	5,579,078	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,051,391	769,016	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	15,818	12,818	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	71,849	58,576	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,575	9,566	40
Miscellaneous Current and Accrued Liabilities (242)	225,744	286,508	41
Total Current and Accrued Liabilities	1,375,377	1,136,484	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	103,490	69,269	44
Total Deferred Credits	103,490	69,269	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,112,135	6,178,252	49
Total Liabilities and Other Credits	29,542,907	24,494,532	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,552,379	0	0	21,344,109	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	474,825			576,026	7
Total Utility Plant	10,027,204	0	0	21,920,135	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,716,657	0	0	8,379,839	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,716,657	0	0	8,379,839	
Net Utility Plant	8,310,547	0	0	13,540,296	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,569,089	7,770,800			9,339,889	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,989	732,673			894,662	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,096				18,096	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	5,354	54,833			60,187	9
Salvage	406	41,902			42,308	10
Other credits (specify):						11
					0	12
Total credits	185,845	829,408	0	0	1,015,253	13
Debits during year						14
Book cost of plant retired	35,778	197,904			233,682	15
Cost of removal	3,593	22,465			26,058	16
Other debits (specify):						17
ADJUSTMENTS FOR CPR	(1,094)				(1,094)	18
Total debits	38,277	220,369	0	0	258,646	19
Balance End of Year	1,716,657	8,379,839	0	0	10,096,496	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	14,718				14,718	19,101	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			260,854		260,854	322,524	3
Total Electric Utility					275,572	341,625	

Account	Total End of Year	Amount Prior Year	
Electric utility total	275,572	341,625	1
Water utility (154)	10,984	11,184	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	286,556	352,809	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	428	19,096	1
ELECTRIC MORTGAGE REVENUE BOND 1998	5,435	428	57,970	2
ELECTRIC MORTGAGE REVENUE BOND 2002	521	428	84,730	3
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	428	6,739	4
WATER WORKS MORTGAGE REVENUE BOND 1992	2,238	428	0	5
Total			168,535	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	300,000	1
Changes during year (explain):		
NONE		2
Balance end of year	300,000	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	7.00%	290,000	1
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	6.00%	660,000	2
WATER WORKS MORTG. REVENUE BONDS 1994	06/23/1994	10/01/2002	6.00%	0	3
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.45%	3,545,000	4
DUE TO MUNICIPALITY ASSESSMENT	12/01/2001	12/01/2011	4.26%	92,979	5
ELECTRIC MORT REVENUE BOND 2002	11/01/2002	10/01/2017	3.09%	3,320,000	6
Total Bonds (Account 221):				7,907,979	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 7,907,979

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ELECTRIC REVENUE NOTE 2000	03/27/2000	03/27/2005	5.44%	241,285	1
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	172,985	2
Total for Account 224				414,270	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	162,307	2
Charged electric department expense	438,947	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	601,254	
Taxes paid during year:		
County, state and local taxes	493,424	6
Social Security taxes	86,559	7
PSC Remainder Assessment	9,110	8
Other (explain):		
WI GROSS RECEIPT TAX	12,161	9
Total payments and other debits	601,254	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
WATER WORKS MORTGAGE REVENUE 1991	5,865	22,485	23,460	4,890	2
WATER WORKS MORTGAGE REVENUE 1992	1,232	3,698	4,930	0	3
ELECTRIC MORTGAGE REVENUE BOND 1994	9,880	38,582	39,520	8,942	4
ELECTRIC MORTGAGE REVENUE BONDS	41,599	164,085	166,395	39,289	5
ELECTRIC MORTGAGE REVENUE BONDS 2002		18,728	0	18,728	6
ADVANCE FROM MUNICIPAL		1,097	1,097	0	7
Subtotal	58,576	248,675	235,402	71,849	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC LOAN 2000	0	16,348	16,348	0	9
WATER/SEWER ADVANCE FROM ELECTRIC	0	9,602	9,602	0	10
Subtotal	0	25,950	25,950	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	771	771	0	11
Subtotal	0	771	771	0	
Total	58,576	275,396	262,123	71,849	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,582,392	1,595,860	0	0	0	6,178,252	1
Add credits during year:							
For Services	137,288	4,766				142,054	2
For Mains	462,569					462,569	3
Other (specify):							
HYDRANTS	84,909					84,909	4
PRIMARY EXTENSIONS		244,351				244,351	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	5,267,158	1,844,977	0	0	0	7,112,135	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES FROM WATER AND SEWER UTILITY	802,668	1
Total (Acct. 123):	802,668	
Other Investments (124):		
IMPACT FEES	9,137	2
Total (Acct. 124):	9,137	
Sinking Funds (125):		
ELECTRIC SYSTEM IMPROVEMENTS	26,965	3
STREET LIGHTING RESERVES	17,917	4
SUBSTATION RESERVE FUND	138,149	5
DIST DEVELOPMENT RESERVE FUND	70,243	6
CAPACITY PAYMENT RESERVES	38,412	7
VEHICLE REPLACEMENT RESERVE ELECTRIC	96,374	8
HYDRO REPAIR RESERVE FUND	35,274	9
TRANSMISSION RESERVE	122,184	10
FACILITY RESERVE ELECTRIC	22,636	11
2002 ELECTRIC REVOLVING ACCOUNT	2,781,755	12
VEHICLE REPLACEMENT FUND WATER	48,096	13
WATER UTILITY IMPROVEMENT FUND	43,570	14
FACILITY REPLACEMENT FUND WATER	22,636	15
Total (Acct. 125):	3,464,211	
Depreciation Fund (126):		
NONE		16
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	15,968	17
Total (Acct. 128):	15,968	
Interest Special Deposits (132):		
NONE		18
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		19
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		20
Total (Acct. 141):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Water	85,988	21
Electric	740,461	22
Sewer (Regulated)	0	23
Other (specify):		
NONE		24
Total (Acct. 142):	826,449	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		25
Merchandising, jobbing and contract work		26
Other (specify):		
ELECTRIC	210,179	27
WATER	2,651	28
Total (Acct. 143):	212,830	
Receivables from Municipality (145):		
ELECTRIC	8,561	29
WATER	172	30
Total (Acct. 145):	8,733	
Prepayments (165):		
HEALTH, DENTAL, LIFE AND DISABILITY	32,188	31
AUTO, WORKERS COMP, GENERAL LIAB, UMBRELLA, PROPERTY	25,784	32
LIFE INSURANCE	218	33
Total (Acct. 165):	58,190	
Extraordinary Property Losses (182):		
NONE	0	34
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
STH 35 NORTH 24" CASING	16,240	35
Total (Acct. 183):	16,240	
Clearing Accounts (184):		
NONE		36
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		37
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Miscellaneous Deferred Debits (186):	
NONE	38
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	39
Total (Acct. 233):	0
Other Deferred Credits (253):	
PUBLIC BENEFITS	93,218 40
CUSTOMER ADVANCES FOR CONSTRUCTION	10,272 41
Total (Acct. 253):	103,490

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,148,577	21,052,571	0	0	30,201,148	1
Materials and Supplies	11,084	308,598	0	0	319,682	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,642,873	8,075,319	0	0	9,718,192	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,924,775	1,720,418	0	0	6,645,193	6
Other (specify):					0	7
Average Net Rate Base	2,592,013	11,565,432	0	0	14,157,445	
Net Operating Income	245,545	1,030,348	0	0	1,275,893	8
Net Operating Income as a percent of						
Average Net Rate Base	9.47%	8.91%	N/A	N/A	9.01%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	300,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,780,552	3
Other (Specify):		4
Total Average Proprietary Capital	12,080,552	
Net Income		
Net Income	1,098,207	5
Percent Return on Proprietary Capital	9.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The River Falls Municipal Utility received authorization from the Wisconsin Public Service Commission to construct a new substation, which is currently under construction and scheduled for completion on June 30, 2003.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The City of River Falls annexed over 800 acres into the city in the year 2002. Three of these annexations involve large residential subdivisions, which are expected to construct over 2200 residential units. The new substation not only will increase reliability to our existing industrial park customers and future industrial park customers, but also serve these newly annexed areas with reliable power.

Water impact fees were implemented for development on newly approved Certified Survey Maps. Development in existing approved lots will be subject to impact fees in July 2004.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Account 231, Value 771: This reflects interest paid out on customer deposits. It is not related to a long term debt. The dollar amount of the customer deposits is included in current and accrued liabilities.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,065,104	1
Total Sales of Water	1,065,104	
Other Operating Revenues		
Forfeited Discounts (470)	3,325	2
Miscellaneous Service Revenues (471)	14,562	3
Rents from Water Property (472)	15,556	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,375	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	49,818	
Total Operating Revenues	1,114,922	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	106,094	9
Water Treatment Expenses (640-652)	44,509	10
Transmission and Distribution Expenses (660-678)	167,001	11
Customer Accounts Expenses (901-905)	47,809	12
Sales Expenses (910)	1,010	13
Administrative and General Expenses (920-932)	178,659	14
Total Operation and Maintenance Expenses	545,082	
Other Operating Expenses		
Depreciation Expense (403)	161,989	15
Amortization Expense (404-407)	0	16
Taxes (408)	162,306	17
Total Other Operating Expenses	324,295	
Total Operating Expenses	869,377	
NET OPERATING INCOME	245,545	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	15	551	1,404	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	15	551	1,404	
Metered Sales to General Customers (461)				
Residential	3,186	175,299	400,892	4
Commercial	464	102,171	142,856	5
Industrial	0		0	6
Total Metered Sales to General Customers (461)	3,650	277,470	543,748	
Private Fire Protection Service (462)	60		39,331	7
Public Fire Protection Service (463)	3,389		392,476	8
Other Sales to Public Authorities (464)	39	69,040	86,880	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	880	1,265	12
Total Sales of Water	7,154	347,941	1,065,104	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	392,300	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	176	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	392,476	
Forfeited Discounts (470):		
Customer late payment charges	3,325	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,325	
Miscellaneous Service Revenues (471):		
FLUSHING AGREEMENT PRIVATE HYDRANTS	5,100	7
TESTING BACKFLOW PREVENTORS	1,360	8
RECONNECT FEES	125	9
MISCELLANEOUS REVENUE	7,977	10
Total Miscellaneous Service Revenues (471)	14,562	
Rents from Water Property (472):		
RENTAL FEE FROM MIDWEST WIRELESS	5,943	11
RENTAL FEE FROM SPRINT	9,613	12
Total Rents from Water Property (472)	15,556	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,911	14
Other (specify):		
MISCELLANEOUS	2,464	15
Total Other Water Revenues (474)	16,375	
Amortization of Construction Grants (475):		
NONE		16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	11,959	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	51,013	17
Pumping Labor and Expenses (624)	23,812	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	4,663	23
Maintenance of Power Production Equipment (632)	280	24
Maintenance of Pumping Equipment (633)	14,367	25
Total Pumping Expenses	106,094	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	6,832	26
Chemicals (641)	20,086	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	15,332	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	2,259	33
Total Water Treatment Expenses	44,509	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	22,903	34
Storage Facilities Expenses (661)	2,189	35
Transmission and Distribution Lines Expenses (662)	16,238	36
Meter Expenses (663)	48,776	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	6,956	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	20,716	41
Maintenance of Structures and Improvements (671)	8,084	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,582	43
Maintenance of Transmission and Distribution Mains (673)	11,348	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	10,835	46
Maintenance of Meters (676)	225	47
Maintenance of Hydrants (677)	8,149	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	167,001	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	50
Meter Reading Labor (902)	9,447	51
Customer Records and Collection Expenses (903)	38,362	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	47,809	
SALES EXPENSES		
Sales Expenses (910)	1,010	55
Total Sales Expenses	1,010	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	51,780	56
Office Supplies and Expenses (921)	13,854	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	18,051	59
Property Insurance (924)	6,530	60
Injuries and Damages (925)	8,381	61
Employee Pensions and Benefits (926)	63,267	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	9,942	65
Rents (931)	6,854	66
Maintenance of General Plant (932)	0	67
Total Administrative and General Expenses	178,659	
Total Operation and Maintenance Expenses	545,082	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		147,637	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,701	2
Net property tax equivalent		142,936	
Social Security		21,427	3
PSC Remainder Assessment		1,106	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(3,163)	5
Total tax expense		162,306	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209275	0.208899			3
County tax rate	mills		5.778261	3.867259			4
Local tax rate	mills		5.939354	5.923863			5
School tax rate	mills		10.812238	10.792828			6
Voc. school tax rate	mills		1.887706	1.884317			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.626834	22.677166			10
Less: state credit	mills		1.364664	1.270007			11
Net tax rate	mills		23.262170	21.407159			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.939354	5.923863			14
Combined School Tax Rate	mills		12.699944	12.677145			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.639298	18.601008			17
Total Tax Rate	mills		24.626834	22.677166			18
Ratio of Local and School Tax to Total	dec.		0.756869	0.820253			19
Total tax net of state credit	mills		23.262170	21.407159			20
Net Local and School Tax Rate	mills		17.606426	17.559281			21
Utility Plant, Jan. 1	\$	8,772,890	7,544,685	1,228,205			22
Materials & Supplies	\$	11,184	9,618	1,566			23
Subtotal	\$	8,784,074	7,554,303	1,229,771			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	8,784,074	7,554,303	1,229,771			26
Assessment Ratio	dec.		0.955680	0.950600			27
Assessed Value	\$	8,388,517	7,219,496	1,169,020			28
Net Local & School Rate	mills		17.606426	17.559281			29
Tax Equiv. Computed for Current Year	\$	147,637	127,110	20,527			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	147,637					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,720		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,431	780	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	191,390		17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	306,286	780	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,319		23
Total Water Treatment Plant	46,319	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,707	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,720	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,427	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	294		85,917	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			191,390	17
Diesel Pumping Equipment (326)			29,465	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	294	0	306,772	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			46,319	23
Total Water Treatment Plant	0	0	46,319	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			412	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	847,408		26
Transmission and Distribution Mains (343)	4,816,817	488,254	27
Fire Mains (344)	0		28
Services (345)	985,413	150,940	29
Meters (346)	558,789	90,822	30
Hydrants (348)	629,366	94,054	31
Other Transmission and Distribution Plant (349)	659		32
Total Transmission and Distribution Plant	7,838,864	824,070	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	204,463		34
Office Furniture and Equipment (391)	23,175	582	35
Computer Equipment (391.1)	36,042	3,130	36
Transportation Equipment (392)	46,613	8,717	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,973	616	39
Laboratory Equipment (395)	11,764		40
Power Operated Equipment (396)	8,732		41
Communication Equipment (397)	6,544		42
SCADA Equipment (397.1)	115,574	25,253	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	462,880	38,298	
Total utility plant in service directly assignable	8,744,776	863,148	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,744,776	863,148	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			847,408	26
Transmission and Distribution Mains (343)	2,326	(99,846)	5,202,899	27
Fire Mains (344)			0	28
Services (345)	598	5,921	1,141,676	29
Meters (346)	10,713	8,687	647,585	30
Hydrants (348)		27,329	750,749	31
Other Transmission and Distribution Plant (349)		38,142	38,801	32
Total Transmission and Distribution Plant	13,637	(19,767)	8,629,530	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			204,463	34
Office Furniture and Equipment (391)	908		22,849	35
Computer Equipment (391.1)	2,482		36,690	36
Transportation Equipment (392)			55,330	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			10,589	39
Laboratory Equipment (395)	81		11,683	40
Power Operated Equipment (396)			8,732	41
Communication Equipment (397)	554		5,990	42
SCADA Equipment (397.1)	17,822		123,005	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	21,847	0	479,331	
Total utility plant in service directly assignable	35,778	(19,767)	9,552,379	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	35,778	(19,767)	9,552,379	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	68,914	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	68,914		2,579	
PUMPING PLANT				
Structures and Improvements (321)	42,222	2.44%	2,090	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	104,721	5.00%	9,569	12
Diesel Pumping Equipment (326)	23,673	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	170,616		12,923	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	22,659	6.00%	2,779	17
Total Water Treatment Plant	22,659		2,779	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	209,261	1.87%	15,847	19
Transmission and Distribution Mains (343)	414,489	1.10%	55,108	20
Fire Mains (344)	0			21
Services (345)	210,862	2.09%	22,228	22
Meters (346)	216,291	6.00%	36,192	23
Hydrants (348)	87,479	1.85%	12,767	24
Other Transmission and Distribution Plant (349)	(441)	5.00%	987	25
Total Transmission and Distribution Plant	1,137,941		143,129	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					71,493	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	71,493	
321	294				44,018	8
322					0	9
323					0	10
324					0	11
325					114,290	12
326					24,937	13
327					0	14
328					0	15
	294	0	0	0	183,245	
331					0	16
332					25,438	17
	0	0	0	0	25,438	
341					0	18
342					225,108	19
343	2,326	893		(3,442)	462,936	20
344					0	21
345	598	2,700		(2,191)	227,601	22
346	10,713		153	8,955	250,878	23
348			60	(2,228)	98,078	24
349					546	25
	13,637	3,593	213	1,094	1,265,147	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	56,325	2.25%	4,600	26
Office Furniture and Equipment (391)	1,906	5.83%	1,341	27
Computer Equipment (391.1)	36,042	26.67%	417	28
Transportation Equipment (392)	31,056	10.50%	5,352	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	3,779	5.83%	599	31
Laboratory Equipment (395)	6,035	5.83%	683	32
Power Operated Equipment (396)	3,658	6.00%	524	33
Communication Equipment (397)	1,276	9.17%	576	34
SCADA Equipment (397.1)	28,882	8.33%	9,937	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	168,959		24,029	
Total accum. prov. directly assignable	1,569,089		185,439	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,569,089		 185,439	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					60,925	26
391	908				2,339	27
391.1	2,482				33,977	28
392			193		36,601	29
393					0	30
394					4,378	31
395	81				6,637	32
396					4,182	33
397	554				1,298	34
397.1	17,822				20,997	35
398					0	36
399					0	37
	21,847	0	193	0	171,334	
	35,778	3,593	406	1,094	1,716,657	
					0	38
	35,778	3,593	406	1,094	1,716,657	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			30,403	30,403	1
February			29,022	29,022	2
March			31,275	31,275	3
April			31,824	31,824	4
May			35,256	35,256	5
June			33,143	33,143	6
July			43,294	43,294	7
August			36,737	36,737	8
September			36,278	36,278	9
October			31,917	31,917	10
November			29,336	29,336	11
December			29,735	29,735	12
Total annual pumpage	0	0	398,220	398,220	
Less: Water sold				347,941	13
Volume pumped but not sold				50,279	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				6,625	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				3,372	18
Total volume not sold but accounted for				9,997	19
Volume pumped but unaccounted for				40,282	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,584	23
Date of maximum: 4/27/2002					24
Cause of maximum:					25
hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				600	26
Date of minimum: 2/18/2002					27
Total KWH used for pumping for the year				540,700	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OAK STREET	2	401	19	1,699,200	Yes	1
CEDAR STREET	3	377	16	1,728,000	Yes	2
SYCAMORE STREET	4	415	16	1,454,400	Yes	3
WEST DIVISION STREET	5	400	16	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,180	1,200	1,010	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1998	1999	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	200			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1991	1989	1960	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	124	128	130	9
				10
Total capacity in gallons (actual)	250,000	750,000	300,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	2,023	0	0	0	2,023	1
M	D	1.250	105	0	0	0	105	2
M	D	1.500	989	0	0	0	989	3
M	D	2.000	67	0	0	0	67	4
M	D	2.500	1,281	0	0	0	1,281	5
M	D	3.000	180	0	0	0	180	6
M	D	4.000	22,296	0	0	0	22,296	7
M	D	6.000	90,732	0	0	0	90,732	8
M	D	8.000	66,511	5,759	0	0	72,270	9
M	S	10.000	45,690	0	15	0	45,675	10
M	S	12.000	15,444	3,354	40	0	18,758	11
M	T	12.000	6,670	0	0	0	6,670	12
M	T	16.000	3,284	4,183	0	0	7,467	13
Total Within Municipality			255,272	13,296	55	0	268,513	
Total Utility			255,272	13,296	55	0	268,513	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,109	0	5	0	2,104	24	1
M	1.000	890	137	2	0	1,025	225	2
M	1.250	11	0	0	0	11		3
M	1.500	73	0	0	0	73		4
M	2.000	48	2	0	0	50	2	5
M	3.000	14	0	0	0	14		6
M	4.000	9	0	0	0	9		7
M	5.000	1	0	0	0	1		8
M	6.000	27	0	0	0	27	21	9
M	8.000	18	10	0	0	28	17	10
Total Utility		3,200	149	7	0	3,342	289	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,637	0	165	0	1,472	324	1
0.750	1,695	432	2	0	2,125	53	2
1.000	84	3	6	0	81	13	3
1.250	1	0	1	0	0	0	4
1.500	54	12	5	0	61	38	5
2.000	51	1	0	0	52	30	6
3.000	32	1	1	0	32	19	7
4.000	6	0	0	0	6	3	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
Total:	3,562	449	180	0	3,831	482	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,349	103	0	6	0	14	1,472	1
0.750	1,850	130	0	6	0	139	2,125	2
1.000	7	67	0	6	0	1	81	3
1.250	0	0	0	0	0	0	0	4
1.500	2	50	0	7	0	2	61	5
2.000	0	34	0	11	0	7	52	6
3.000	0	4	0	28	0	0	32	7
4.000	0	1	0	5	0	0	6	8
6.000	0	0	0	1	0	0	1	9
8.000	0	1	0	0	0	0	1	10
Total:	3,208	390	0	70	0	163	3,831	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	487	29			516	2
Total Fire Hydrants	487	29	0	0	516	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	516
Number of distribution system valves end of year:	779
Number of distribution valves operated during year:	164

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account # 633 Decrease of \$11,251 - In 2001 we had unusual maintenance repairs to Well #3

Account # 642 Increase of \$10,075 - Lab Fees for DNR Sampling of Lead & Copper

Account # 672 Decrease of \$15,150 - In 2001 we had unusual maintenance to clean three reservoir tanks

Account # 920 Decrease of \$10,833 -

Account # 926 Increase of \$15,243 - Health Insurance premium increase

Water Utility Plant in Service (Page W-08)

Account 343 Additions of \$488,254 - In 2002 we had 3 large subdivisions added to our system

Account 345 Additions of \$150,940 - In 2002 we had 3 large subdivision added to our system

Account 343, 345, 346, 348 and 349 Adjustments - Continuing Property Records system in place per Bruce Schmidt

Water Mains (Page W-17)

1,334 of 12" Water Main Assessed based on front footage method

2,020 of 12" Water Main Financed by Contractor

4,183 of 16" Water Main Financed by Contractor

5,759 of 8" Water Main Financed by Contractor

Water Services (Page W-18)

3 1" Water Services - Assessed to property owners

134 1" Water Services - Financed by Contractor

2 2" Water Services - Financed by Contractor

10 8" Water Services - Financed by Contractor

Hydrants and Distribution System Valves (Page W-20)

Explanation for Hydrants not tested:

We have complied with DNR regulations for how many should be tested

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,437,626	1
Total Sales of Electricity	8,437,626	
Other Operating Revenues		
Forfeited Discounts (450)	24,108	2
Miscellaneous Service Revenues (451)	3,699	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	35,718	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	181,792	7
Total Other Operating Revenues	245,317	
Total Operating Revenues	8,682,943	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,166,018	8
Transmission Expenses (560-573)	73,529	9
Distribution Expenses (580-598)	505,790	10
Customer Accounts Expenses (901-905)	121,508	11
Sales Expenses (911-916)	7,422	12
Administrative and General Expenses (920-932)	606,708	13
Total Operation and Maintenance Expenses	6,480,975	
Other Expenses		
Depreciation Expense (403)	732,673	14
Amortization Expense (404-407)		15
Taxes (408)	438,947	16
Total Other Expenses	1,171,620	
Total Operating Expenses	7,652,595	
NET OPERATING INCOME	1,030,348	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	24,108	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	24,108	
Miscellaneous Service Revenues (451):		
CHARGES FOR NSF CHECKS	1,045	3
DISCOUNT ON SALES TAX	1,063	4
RECONNECT FEE	312	5
MISCELLANEOUS	1,279	6
Total Miscellaneous Service Revenues (451)	3,699	
Sales of Water and Water Power (453):		
NONE		7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO AMERITECH	14,162	8
POLE ATTACHMENT FEES CHARGED TO MEDIA ONE	21,273	9
POLE ATTACHMENT FEES RF HIGH SCHOOL	283	10
Total Rent from Electric Property (454)	35,718	
Interdepartmental Rents (455):		
NONE	0	11
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION LINE CREDIT	131,623	12
SERVICE PROVIDED TO CITY OF RIVER FALLS	34,991	13
TEMPORARY SERVICES	1,600	14
MISCELLANEOUS	13,578	15
Total Other Electric Revenues (456)	181,792	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	24	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	822	16
Electric Expenses (538)	18,527	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18,439	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	57	20
Maintenance of Structures (542)	1,878	21
Maintenance of Reservoirs, Dams and Waterways (543)	17,779	22
Maintenance of Electric Plant (544)	18,825	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	76,351	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	30,900	25
Fuel (547)	105,801	26
Generation Expenses (548)	8,593	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	14,774	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	6,758	30
Maintenance of Structures (552)	52,551	31
Maintenance of Generating and Electric Plant (553)	116,541	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	30,175	33
Total Other Power Generation Expenses	366,093	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	4,661,656	34
System Control and Load Dispatching (556)	61,918	35
Other Expenses (557)		36
Total Other Power Supply Expenses	4,723,574	
Total Power Production Expenses	5,166,018	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	66,729	39
Overhead Line Expenses (563)	64	40
Underground Line Expenses (564)	49	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	6,687	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	73,529	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	49,300	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	111,631	52
Overhead Line Expenses (583)	24,129	53
Underground Line Expenses (584)	60,796	54
Street Lighting and Signal System Expenses (585)	16,166	55
Meter Expenses (586)	53,894	56
Customer Installations Expenses (587)	9,430	57
Miscellaneous Distribution Expenses (588)	73,874	58
Rents (589)	0	59
Maintenance Supervision and Engineering (590)	0	60
Maintenance of Structures (591)	23,410	61
Maintenance of Station Equipment (592)	48	62
Maintenance of Overhead Lines (593)	44,832	63
Maintenance of Underground Lines (594)	16,577	64
Maintenance of Line Transformers (595)	4,257	65
Maintenance of Street Lighting and Signal Systems (596)	11,834	66
Maintenance of Meters (597)	5,612	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	505,790	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	69
Meter Reading Expenses (902)	23,499	70
Customer Records and Collection Expenses (903)	98,009	71
Uncollectible Accounts (904)	0	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	121,508	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	7,422	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>7,422</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	140,653	78
Office Supplies and Expenses (921)	39,487	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	21,007	81
Property Insurance (924)	54,699	82
Injuries and Damages (925)	32,472	83
Employee Pensions and Benefits (926)	265,608	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	34,418	87
Rents (931)	18,364	88
Maintenance of General Plant (932)	0	89
Total Administrative and General Expenses	<u>606,708</u>	
Total Operation and Maintenance Expenses	<u><u>6,480,975</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		350,488	1
Social Security		68,295	2
Wisconsin Gross Receipts Tax		12,161	3
PSC Remainder Assessment		8,003	4
Other (specify): NONE			5
Total tax expense		438,947	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209275	0.208899			3
County tax rate	mills		5.778261	3.867259			4
Local tax rate	mills		5.939354	5.923863			5
School tax rate	mills		10.812238	10.792828			6
Voc. school tax rate	mills		1.887706	1.884317			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.626834	22.677166			10
Less: state credit	mills		1.364664	1.270007			11
Net tax rate	mills		23.262170	21.407159			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.939354	5.923863			14
Combined School Tax Rate	mills		12.699944	12.677145			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.639298	18.601008			17
Total Tax Rate	mills		24.626834	22.677166			18
Ratio of Local and School Tax to Total	dec.		0.756869	0.820253			19
Total tax net of state credit	mills		23.262170	21.407159			20
Net Local and School Tax Rate	mills		17.606426	17.559281			21
Utility Plant, Jan. 1	\$	20,884,605	17,960,761	2,923,844			22
Materials & Supplies	\$	341,625	293,798	47,827			23
Subtotal	\$	21,226,230	18,254,559	2,971,671			24
Less: Plant Outside Limits	\$	372,972	315,049	57,923			25
Taxable Assets	\$	20,853,258	17,939,510	2,913,748			26
Assessment Ratio	dec.		0.955680	0.950600			27
Assessed Value	\$	19,914,240	17,144,431	2,769,809			28
Net Local & School Rate	mills		17.606426	17.559281			29
Tax Equiv. Computed for Current Year	\$	350,488	301,852	48,636			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	350,488					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,658		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	938,889	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	1,186,008		19
Fuel Holders, Producers and Accessories (342)	65,346		20
Prime Movers (343)	3,305,641	176,735	21
Generators (344)	1,738,842	2,450	22
Accessory Electric Equipment (345)	752,971		23
Miscellaneous Power Plant Equipment (346)	26,774		24
Total Other Production Plant	7,100,831	179,185	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			15,310	11
Structures and Improvements (331)			35,097	12
Reservoirs, Dams and Waterways (332)			850,101	13
Water Wheels, Turbines and Generators (333)			27,976	14
Accessory Electric Equipment (334)			7,658	15
Miscellaneous Power Plant Equipment (335)			2,747	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	938,889	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			25,249	18
Structures and Improvements (341)	430		1,185,578	19
Fuel Holders, Producers and Accessories (342)			65,346	20
Prime Movers (343)	24,655		3,457,721	21
Generators (344)			1,741,292	22
Accessory Electric Equipment (345)			752,971	23
Miscellaneous Power Plant Equipment (346)	1,675		25,099	24
Total Other Production Plant	26,760	0	7,253,256	
TRANSMISSION PLANT				
Land and Land Rights (350)			2,302	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	525,113		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	332,790		29
Overhead Conductors and Devices (356)	677,173		30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	1,537,458	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,727		34
Structures and Improvements (361)	54,817		35
Station Equipment (362)	786,350		36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	1,162,823	22,329	38
Overhead Conductors and Devices (365)	1,370,961	28,334	39
Underground Conduit (366)	32,011	12,330	40
Underground Conductors and Devices (367)	2,187,354	251,438	41
Line Transformers (368)	1,354,068	73,435	42
Services (369)	745,687	61,051	43
Meters (370)	554,719	15,610	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,029,489	47,048	47
Total Distribution Plant	9,291,334	511,575	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	661,571		49
Office Furniture and Equipment (391)	98,318	1,924	50
Computer Equipment (391.1)	244,696	8,734	51
Transportation Equipment (392)	535,177	71,835	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	80,889	339	54
Laboratory Equipment (395)	66,758	3,869	55
Power Operated Equipment (396)	22,202	1,822	56
Communication Equipment (397)	151,621	1,696	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			525,113	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			332,790	29
Overhead Conductors and Devices (356)			677,173	30
Underground Conduit (357)			80	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	1,537,458	
DISTRIBUTION PLANT				
Land and Land Rights (360)			5,727	34
Structures and Improvements (361)			54,817	35
Station Equipment (362)			786,350	36
Storage Battery Equipment (363)			7,328	37
Poles, Towers and Fixtures (364)	4,111		1,181,041	38
Overhead Conductors and Devices (365)	9,609		1,389,686	39
Underground Conduit (366)	1,852		42,489	40
Underground Conductors and Devices (367)	19,580		2,419,212	41
Line Transformers (368)	2,607		1,424,896	42
Services (369)	7,905		798,833	43
Meters (370)	3,919		566,410	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	13,082		1,063,455	47
Total Distribution Plant	62,665	0	9,740,244	
GENERAL PLANT				
Land and Land Rights (389)			1,556	48
Structures and Improvements (390)			661,571	49
Office Furniture and Equipment (391)	7,423		92,819	50
Computer Equipment (391.1)	55,103		198,327	51
Transportation Equipment (392)	45,503		561,509	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)	450		80,778	54
Laboratory Equipment (395)			70,627	55
Power Operated Equipment (396)			24,024	56
Communication Equipment (397)			153,317	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	29,734		58
Other Tangible Property (399)	0		59
Total General Plant	1,892,522	90,219	
Total utility plant in service directly assignable	20,761,034	780,979	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 20,761,034	 780,979	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			29,734 58
Other Tangible Property (399)			0 59
Total General Plant	108,479	0	1,874,262
Total utility plant in service directly assignable	197,904	0	21,344,109
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	197,904	0	21,344,109

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	243,086	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	6,826	4.00%	306	10
Miscellaneous Power Plant Equipment (335)	2,434	4.00%	110	11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	315,419		21,669	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	269,623	2.50%	29,645	13
Fuel Holders, Producers and Accessories (342)	3,275	4.00%	2,614	14
Prime Movers (343)	1,658,812	4.00%	135,267	15
Generators (344)	163,300	4.00%	69,603	16
Accessory Electric Equipment (345)	295,853	4.00%	30,119	17
Miscellaneous Power Plant Equipment (346)	194	4.00%	1,037	18
Total Other Production Plant	2,391,057		268,285	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	418,017	3.00%	15,753	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	4,594	4.00%	13,312	22
Overhead Conductors and Devices (356)	158,935	3.33%	22,550	23
Underground Conduit (357)	(29)	2.50%	2	24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					35,097	7
332					264,339	8
333					27,976	9
334					7,132	10
335					2,544	11
336					0	12
	0	0	0	0	337,088	
341	430				298,838	13
342					5,889	14
343	24,655		50		1,769,474	15
344					232,903	16
345					325,972	17
346	1,675				(444)	18
	26,760	0	50	0	2,632,632	
352					0	19
353					433,770	20
354					0	21
355					17,906	22
356					181,485	23
357					(27)	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	581,517		51,617	
DISTRIBUTION PLANT				
Structures and Improvements (361)	20,762	3.00%	1,645	27
Station Equipment (362)	305,693	3.33%	26,185	28
Storage Battery Equipment (363)	3,548	4.00%	293	29
Poles, Towers and Fixtures (364)	512,612	4.00%	46,877	30
Overhead Conductors and Devices (365)	491,487	3.00%	41,410	31
Underground Conduit (366)	16,445	2.50%	931	32
Underground Conductors and Devices (367)	657,277	3.33%	76,699	33
Line Transformers (368)	461,283	3.00%	41,684	34
Services (369)	376,378	4.50%	34,752	35
Meters (370)	231,440	3.33%	18,667	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	355,018	5.00%	52,324	39
Total Distribution Plant	3,431,943		341,467	
GENERAL PLANT				
Structures and Improvements (390)	203,425	2.50%	16,539	40
Office Furniture and Equipment (391)	41,515	6.67%	6,374	41
Computer Equipment (391.1)	244,696	14.29%	624	42
Transportation Equipment (392)	388,742	10.00%	54,834	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	56,348	6.67%	5,392	45
Laboratory Equipment (395)	30,696	5.00%	3,435	46
Power Operated Equipment (396)	18,506	20.00%	4,623	47
Communication Equipment (397)	59,673	6.67%	10,170	48
Miscellaneous Equipment (398)	7,263	8.33%	2,477	49
Other Tangible Property (399)	0			50
Total General Plant	1,050,864		104,468	
Total accum. prov. directly assignable	7,770,800		787,506	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	633,134	
361					22,407	27
362					331,878	28
363					3,841	29
364	4,111	6,056			549,322	30
365	9,609	7,544	608		516,352	31
366	1,852	494			15,030	32
367	19,580	1,869			712,527	33
368	2,607				500,360	34
369	7,905	2,899			400,326	35
370	3,919		30		246,218	36
371					0	37
372					0	38
373	13,082	3,603	284		390,941	39
	62,665	22,465	922	0	3,689,202	
390					219,964	40
391	7,423				40,466	41
391.1	55,103				190,217	42
392	45,503		40,580		438,653	43
393					0	44
394	450				61,290	45
395					34,131	46
396			350		23,479	47
397					69,843	48
398					9,740	49
399					0	50
	108,479	0	40,930	0	1,087,783	
	197,904	22,465	41,902	0	8,379,839	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>7,770,800</u>		<u>787,506</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	197,904	22,465	41,902	0	8,379,839

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	0.77	62.71 2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		24.09 6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10.49 10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	311	8
Total	311	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	36	12
Total	44	13
Total customers on rural lines at end of year	355	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	17,626	Monday	01/28/2002	19:00	9,854	1
February	02	17,660	Friday	02/01/2002	19:00	8,946	2
March	03	17,053	Monday	03/04/2002	11:00	9,705	3
April	04	16,173	Tuesday	04/16/2002	21:00	8,882	4
May	05	18,085	Thursday	05/30/2002	17:00	8,886	5
June	06	21,775	Tuesday	06/25/2002	17:00	10,152	6
July	07	23,450	Monday	07/08/2002	14:00	12,578	7
August	08	19,396	Thursday	08/01/2002	11:00	10,357	8
September	09	23,476	Monday	09/09/2002	17:00	9,996	9
October	10	16,364	Tuesday	10/01/2002	13:00	9,570	10
November	11	17,146	Tuesday	11/26/2002	18:00	9,430	11
December	12	18,843	Monday	12/16/2002	18:00	10,131	12
Total		227,047				118,487	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

60 minutes integrated Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		1,901	3
Internal Combustion Turbine		2,033	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		3,934	7
Purchases		114,553	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		118,487	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		113,181	18
Sales For Resale		2,031	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		115,212	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,275	27
Total Energy Losses		3,275	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.7640%	29
Total Disposition of Energy		118,487	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	4,395	39,443	1
RESIDENTIAL SERVICE	RG-2	7	72	2
Total Sales for Residential Sales		4,402	39,515	
Commercial & Industrial				
GENERAL SERVICES	CG-1	487	13,468	3
LARGE POWER SERVICES	CP-1	58	17,258	4
LARGE POWER TIME OF DAY SERVICE	CP-2	14	27,995	5
INDUSTRIAL TIME OF DAY SERVICE	CP-3	1	14,045	6
Total Sales for Commercial & Industrial		560	72,766	
Public Street & Highway Lighting				
STREET LIGHTING SERVICES	MS-1	15	767	7
AREA LIGHTING SERVICE	MS-2	18	120	8
PARKING LOT LIGHTS	MS-3	1	7	9
PATHWAY LIGHTS	MS-4	3	6	10
Total Sales for Public Street & Highway Lighting		37	900	
Sales for Resale				
WPPI GENERATION OUTPUT AGREEMENT	WR-1	1	2,031	11
Total Sales for Sales for Resale		1	2,031	
TOTAL SALES FOR ELECTRICITY		5,000	115,212	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,952,588	110,947	3,063,535	1
		4,352	186	4,538	2
0	0	2,956,940	111,133	3,068,073	
		966,231	37,219	1,003,450	3
54,040		972,529	46,466	1,018,995	4
63,110	72,324	1,346,265	78,051	1,424,316	5
33,672	42,643	692,617	39,061	731,678	6
150,822	114,967	3,977,642	200,797	4,178,439	
		126,046	561	126,607	7
		11,282	1,043	12,325	8
		3,600	17	3,617	9
		7,095	15	7,110	10
0	0	148,023	1,636	149,659	
		1,041,455		1,041,455	11
0	0	1,041,455	0	1,041,455	
150,822	114,967	8,124,060	313,566	8,437,626	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(a)	(b)	(c)			
Name of Vendor			WPPI			1	
Point of Delivery			Power Plant			2	
Type of Power Purchased (firm, dump, etc.)			Firm			3	
Voltage at Which Delivered			69000			4	
Point of Metering			Utility Substation			5	
Total of 12 Monthly Maximum Demands -- kW			227,047			6	
Average load factor			69.1143%			7	
Total Cost of Purchased Power			4,657,546			8	
Average cost per kWh			0.0407			9	
On-Peak Hours (if applicable)			0700-2100			10	
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	11
	January		4,688	5,051			12
	February		4,258	4,536			13
	March		4,338	5,153			14
	April		4,342	4,353			15
	May		4,297	4,328			16
	June		4,372	5,209			17
	July		5,580	5,914			18
	August		4,913	5,059			19
	September		4,552	5,142			20
	October		4,743	4,589			21
	November		4,197	4,989			22
	December		4,582	5,368			23
	Total kWh (000)		54,862	59,691			24
							25
							26
							27
			(d)		(e)		28
Name of Vendor							29
Point of Delivery							30
Voltage at Which Delivered							31
Point of Metering							32
Type of Power Purchased (firm, dump, etc.)							33
Total of 12 Monthly Maximum Demands -- kW							34
Average load factor							35
Total Cost of Purchased Power							36
Average cost per kWh							37
On-Peak Hours (if applicable)							38
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	39
	January						40
	February						41
	March						42
	April						43
	May						44
	June						45
	July						46
	August						47
	September						48
	October						49
	November						50
	December						51
	Total kWh (000)						52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,934	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	23,476	7
Date and Hour of Such Maximum Demand	9/9/2002 17	8
Load Factor	0.0191	9
Maximum Net Generation in Any One Day	146,254	10
Date of Such Maximum	7/1/2002	11
Number of Hours Generators Operated	523	12
Maximum Continuous or Dependable Capacity--kW	21,586	13
Is Plant Owned or Leased?		14
Total Production Expenses	442,444	15
Cost per kWh of Net Generation (\$)	112	16
Monthly Net Generation --- kWh (000): January	115	17
February	152	18
March	214	19
April	187	20
May	261	21
June	571	22
July	1,084	23
August	385	24
September	302	25
October	238	26
November	244	27
December	181	28
Total kWh (000)	3,934	29
Gas Consumed--Therms	198,175	30
Average Cost per Therm Burned (\$)	198,175.0000	31
Fuel Oil Consumed Barrels (42 gal.)	474	32
Average Cost per Barrel of Oil Burned (\$)	34.6800	33
Specific Gravity	28	34
Average BTU per Gallon	14	35
Lubricating Oil Consumed--Gallons	189	36
Average Cost per Gallon (\$)	5.3800	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	9	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0453	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,237	2,033	664		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		23,476			7
Date and Hour of Such Maximum Demand		9/9/2002 17			8
Load Factor		0.0099			9
Maximum Net Generation in Any One Day		146,254			10
Date of Such Maximum		07/01/2002			11
Number of Hours Generators Operated	6,783	523	8,505		12
Maximum Continuous or Dependable Capacity--kW		21,586			13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	49,628	366,093	26,723		15
Cost per kWh of Net Generation (\$)	40.1196	180.0753	40.2455		16
Monthly Net Generation --- kWh (000):					17
January	0	63	52		18
February	60	51	41		19
March	119	39	56		20
April	57	73	57		21
May	132	70	59		22
June	122	396	53		23
July	119	907	58		24
August	136	186	63		25
September	143	98	61		26
October	138	52	48		27
November	138	52	54		28
December	73	46	62		29
Total kWh (000)	1,237	2,033	664		30
Gas Consumed--Therms		198,175			31
Average Cost per Therm Burned (\$)		0.3900			32
Fuel Oil Consumed Barrels (42 gal.)		474			33
Average Cost per Barrel of Oil Burned (\$)		34.6800			34
Specific Gravity		28			35
Average BTU per Gallon		14			36
Lubricating Oil Consumed--Gallons		189			37
Average Cost per Gallon (\$)		5.3800			38
kWh Net Generation per Gallon of Fuel Oil		14			39
kWh Net Generation per Gallon of Lubr. Oil		9			40
Does plant produce steam for heating or other purposes in addition to elec. generation?		N			41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)		0.0453			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750
Junction G	1	1979	Diesel	General Motors	600	400
Junction H	1	1999	Diesel/Gas	Cooper Bessemer	400	7,750
Junction I	1	2001	Diesel/Gas	Cooper Bessemer	327	4,000
Total						26,740

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1965	2,400	42	2,850	3,330	2,850	2,745	1
1965	2,400	128	2,050	2,500	2,050	2,225	2
1972	7,200	887	5,600	7,000	5,600	6,428	3
1979	2,400	1	300	375	300	380	4
1999	2,400	888	5,600	7,000	5,600	6,480	5
2001	2,400	87	3,000	3,750	2,500	3,328	6
Total		2,033	19,400	23,955	18,900	21,586	

1

2

3

4

5

6

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2
Total							502	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
42	42	1,948	2,300	1,237	250	312	250	235	1
20	20	1,948	2,300	664	125	156	125	110	2
Total				1,901	375	468	375	345	

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Power Plan	Power Pln2	South Fork	UWRF	1
Voltage--High Side	69,000	69,000	69,000	12,470	2
Voltage--Low Side	12,470	4,160	12,470	4,160	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	28,000	7,500	20,000	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,304	1,194	75,069	1
Acquired during year	201	60	2,297	2
Total	5,505	1,254	77,366	3
Retired during year	72	4	104	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,433	1,250	77,262	6
Number end of year accounted for as follows:				7
In customers' use	5,021	1,096	55,389	8
In utility's use	27	23	8,650	9
Inactive transformers on system		1	5,000	10
Locked meters on customers' premises				11
In stock	385	130	8,223	12
Total end of year	5,433	1,250	77,262	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	381	182,670	1
Sodium Vapor	150	323	239,572	2
Sodium Vapor	250	107	134,246	3
Sodium Vapor	400	4	8,468	4
Total		815	564,956	
Ornamental				
Sodium Vapor	100	40	20,271	5
Sodium Vapor	250	141	177,987	6
Total		181	198,258	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account #543 - Increase of \$15,260 from 2001. Replaced Lower Bearing on #1 Hydro

Account #546 - Increase of \$13,356 from 2001. Wages increased by \$11,994

Account #547 - Decrease of \$47,361 from 2001. Natural Gas purchases decreased by \$41,546

Account #551 - Decrease of \$11,599 from 2001. Wages decreased by \$10,920

Account #552 - Decrease of \$14,581 from 2001. Replaced Damper

Account #553 - Decrease of \$14,647 from 2001. Maintenance for Engines #9 & 1

Account #580 - Decrease of \$27,663 from 2001. Wages decreased by \$26,939

Account #583 - Increase of \$13,708 from 2001. Increase in Overhead Line Expense

Account #584 - Increase of \$17,562 from 2001. Locate expense increased by \$13,285

Account #585 - Decrease of \$20,460 from 2001. In 2001 had storm damage repair to street lights

Account #586 - Increase of \$11,331 from 2001. Implementation of Automatic Meter Reading System.

Account #593 - Decrease of \$28,130 from 2001. 2001 storm damage repair to overhead lines

Account #920 - Decrease of \$54,909 from 2001. Staffing and reorganizational changes

Account #923 - Decrease of \$58,692. 2001 Virchow Krause did an Electrical System Inventory Project

Account #924 - Increase of \$19,973. Added Boiler Insurance

Electric Utility Plant in Service (Page E-06)

Acct #343 - Series Conversion for Engine #6

Acct #367 - This is cost for installation of new primary extensions including two major subdivisions: Boulder Ridge and Whitetail Ridge

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric (Page E-08)

Underground Conduit 357, Value (27): The beginning balance was (\$29).
Accruals for the year were only \$2, so the balance at year end was (\$27).

Miscellaneous Power Plant Equipment 346, Value (444): The beginning balance was \$194, accruals were \$1037, and retired plant was \$1675, leaving a balance at year end of (\$444).

Sales of Electricity by Rate Schedule (Page E-14)

Columns: Type of Sales/Rate Class Titles, Rate Schedule; Row: Sales for Resale, WPPI Generation Output Agreement. This is the generation output agreement with our wholesale power supplier.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	<u>0</u>	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>0</u>	
Total Operating Revenues	<u>0</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	<u>0</u>	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	<u>0</u>	
Total Operating Expenses	<u>0</u>	
NET OPERATING INCOME	<u>0</u>	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		2
Total Customers Forfeited Discounts (631)	<u>0</u>	
Servicing of Customers Laterals (632):		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		6
Total Miscellaneous Operating Revenues (635)	<u>0</u>	
Amortization of Construction Grants (636):		7
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	<u>0</u>
Total Operation and Maintenance Expenses	<u><u>0</u></u>

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u><u>0</u></u>

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Service Connections, Traps, and Accessories (312)	0	6
Collecting Mains and Accessories (313)	0	7
Interceptor Mains and Accessories (314)	0	8
Force Mains (315)	0	9
Other Collecting System Equipment (316)	0	10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)	0	11
Structures and Improvements (321)	0	12
Receiving Wells (322)	0	13
Electric Pumping Equipment (323)	0	14
Other Power Pumping Equipment (324)	0	15
Miscellaneous Pumping Equipment (325)	0	16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)	0	17
Structures and Improvements (331)	0	18
Preliminary Treatment Equipment (332)	0	19
Primary Treatment Equipment (333)	0	20
Secondary Treatment Equipment (334)	0	21
Advanced Treatment Equipment (335)	0	22
Chlorination Equipment (336)	0	23
Sludge Treatment and Disposal Equipment (337)	0	24
Plant Site Piping (338)	0	25
Flow Metering and Monitoring Equipment (339)	0	26
Outfall Sewer Pipes (340)	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE